
HOUSE BILL 2892

State of Washington 60th Legislature 2008 Regular Session

By Representatives Hunter and McIntire

Read first time 01/17/08. Referred to Committee on Finance.

1 AN ACT Relating to the administration of the property tax deferral
2 program for households with income of fifty-seven thousand or less;
3 amending RCW 84.37.040; and adding a new section to chapter 84.37 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.37.040 and 2007 sp.s. c 2 s 4 (SSB 6178) are each
6 amended to read as follows:

7 (1) Each claimant electing to defer payment of special assessments
8 or real property tax obligations, or both, under this chapter shall
9 file with the county assessor, on forms prescribed by the department
10 and supplied by the assessor, a written declaration thereof. The
11 declaration to defer special assessments and/or real property taxes for
12 any year shall be filed no later than the first day of September of the
13 year for which the deferral is sought: PROVIDED, That for good cause
14 shown, the department may waive this requirement.

15 (2) The declaration shall designate the property to which the
16 deferral applies, and shall include a statement setting forth (a) a
17 list of all members of the claimant's household, (b) the claimant's
18 equity value in his or her residence, (c) facts establishing the
19 eligibility for the deferral under the provisions of this chapter, and

1 (d) any other relevant information required by the rules of the
2 department. Each copy shall be signed by the claimant subject to the
3 penalties as provided in chapter 9A.72 RCW for false swearing. For
4 declarations to defer property taxes for years following the first
5 year, the county assessor is not required to verify the information in
6 the declaration on an annual basis; however, the assessor shall verify
7 such information at least once every fourth year in which a declaration
8 to defer property taxes is filed under this chapter.

9 (3) The county assessor shall determine if each claimant shall be
10 granted a deferral for each year but the claimant shall have the right
11 to appeal this determination to the county board of equalization, in
12 accordance with the provisions of RCW 84.40.038, whose decision shall
13 be final as to the deferral of that year.

14 NEW SECTION. Sec. 2. A new section is added to chapter 84.37 RCW
15 to read as follows:

16 The department may conduct audits of the administration by county
17 assessors of the property tax deferral program under this chapter as it
18 deems necessary. The powers of the department under chapter 84.08 RCW
19 apply to these audits.

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